UNITED STATES TAX COURT

		PA	
PATIENTS MUTUAL ASSISTANCE)		
COLLECTIVE CORPORATION d.b.a.)		
HARBORSIDE HEALTH CENTER,)		
)		
Petitioner,)		
)		
V.)	Docket No.	30851-12
)		
COMMICCIONED OF INTERNAL DEVENIER)		
COMMISSIONER OF INTERNAL REVENUE,)		
Deanandant	1		
Respondent.	1		

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there are deficiencies in income tax due from petitioner as follows:

Year Ended	Deficiency	Addition to Tax/Penalty I.R.C. § 6662(a)
07/31/09	\$2,090,080.00	-0-
07/31/10	\$2,551,434.75	-0-

(Signed) Mark V. Holmes Judge

Entered: **OCT 17 2019**

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It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies due from petitioner.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiencies (plus statutory interest) until the decision of the Tax Court becomes final.

> Michael J. Desmond Chief Counsel Internal Revenue Service

Henry G. Wykowski

Counsel for Petitioner Tax Court Bar No. WH0355 Henry G. Wykowski and

Associates

235 Montgomery St. Suite 657 San Francisco, CA 94104

Nicholas J. Singer

Attorney

(Large Business & International)

Tax Court Bar No. SN0240

100 First Street. 18th Floor

San Francisco, CA 94105

Telephone: (415) 547-3729

Email: Nicholas.J.Singer@irscounsel.treas.gov

Date: 10/11/19

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